

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 6B, APPENDIX D
“GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF NET COSTS”**

Substantive revisions are denoted by an ★ preceding the section or paragraph with the substantive change or revision.

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Table D-1	Deletes U.S. Government Standard General Ledger (USSGL) accounts 6199, 6500 and 6600.	Update
Table D-1	Adds “Exchange” for USSGL account 7500 in the Additional Information Required (AIR) column.	Update
Table D-1	Adds USSGL account 6199 and “Nonfederal, Production” in the AIR column.	Update
Table D-1	Deletes “Nonfederal” for USSGL account 7500 in the AIR column.	Update
Table D-1	Adds “Exchange” for USSGL accounts 5400 and 5409 in the AIR column.	Update

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GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF NET COSTS

Table D-1 General Ledger Crosswalk for the Statement of Net Costs

APPENDIX D**GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF NET COSTS**

The following explains the information included in the columns of the crosswalk (all balances are preclosing balances):

- A. Column (1) represents the line number on the statement.
- B. Column (2) identifies the title of the line number on the statement.
- C. Column (3) identifies whether the preclosing (Pre) or postclosing (Post) United States Government Standard General Ledger (USSGL) account balance is to be used.
- D. Column (4) identifies whether the beginning balance (B), ending balance (E), or ending minus beginning (E-B) USSGL account balance is to be used.
- E. Column (5) reflects the USSGL account numbers included on each line of the statement.
- F. Column (6) identifies the title of the USSGL account.
- G. Column (7) identifies the segment of the account balance that is applicable to each report line. (CNATP = Cost Not Assigned To Programs.)

* NOTE: In addition to the breakout of account balances identified in column 7, when amounts include transactions between reporting entities, the account must be further disaggregated by trading partner. See Chapter 13 of this volume for guidance on eliminating entry and trading partner data exchange requirements.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Costs Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
1.	Program Costs					
1.A.	Intragovernmental	Pre	E	6100	Operating Expenses/Program Costs	Federal; Production; Report stewardship costs separately
		Pre	E	6190	Contra Bad Debts Expense – Incurred for Others	Federal, Production
		Pre	E	6310	Interest Expenses on Borrowing from Treasury	Production
		Pre	E	6320	Interest Expenses on Securities	Federal, Production
		Pre	E	6330	Other Interest Expense	Federal, Production
		Pre	E	6400	Benefit Expenses	Federal; Production or Nonproduction
		Pre	E	6720	Bad Debt Expense	Federal, Production
		Pre	E	6730	Imputed Costs	Production; include imputed costs for civilian employee retirement, health, and life insurance; and Judgment Fund Litigation
		Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Federal, Production
		Pre	E	6800	Future Funded Expenses	Federal; Production or Nonproduction
		Pre	E	6900	Nonproduction Costs	Federal; Nonproduction; Report stewardship costs separately
		Pre	E	7110	Gains on Disposition of Assets	Federal; Production or Nonproduction; Exchange

Table D-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Costs Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
1.A.	Intragovernmental (Continued)	Pre	E	7190	Other Gains	Federal; Production or Nonproduction; Exchange; Revaluation of assets, other noncash item
		Pre	E	7210	Losses on Disposition of Assets	Federal; Production or Nonproduction; Exchange; Revaluation of assets, other noncash items
		Pre	E	7290	Other Losses	Federal; Production or Nonproduction; Exchange
		Pre	E	7300	Extraordinary Items	Federal; Production or Nonproduction
		Pre	E	7500	Distribution of Income – Dividend	Federal; Production or Nonproduction; ★Exchange
1.B.	With the Public	Pre	E	6100	Operating Expenses/Program Costs	Nonfederal; Production; Report stewardship costs separately
		Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	Nonfederal, Production
		Pre	E	6199	★Adjustment to Subsidy Expense	Nonfederal, Production
		Pre	E	6320	Interest Expenses on Securities	Nonfederal, Production
		Pre	E	6330	Other Interest Expenses	Nonfederal, Production
		Pre	E	6400	Benefit Expenses	Nonfederal, Production or Nonproduction; Covered and Not Covered by Budgetary Resources
		Pre	E	6500	Cost of Goods Sold	Nonfederal, Production
		Pre	E	6600	Applied Overhead	Nonfederal, Production
		Pre	E	6710	Depreciation, Amortization, and Depletion	Production

Table D-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Costs Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
1.B.	With the Public (Continued)	Pre	E	6720	Bad Debt Expense	Nonfederal; Production; Report bad debt related to uncollectible non credit reform receivables separately
		Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Nonfederal; Production
		Pre	E	6800	Future Funded Expenses	Nonfederal; Production or Nonproduction
		Pre	E	6900	Nonproduction Costs	Nonfederal; Nonproduction; Report stewardship costs separately
		Pre	E	7110	Gains on Disposition of Assets	Nonfederal; Exchange; Production or Nonproduction
		Pre	E	7190	Other Gains	Nonfederal; Exchange; Production or Nonproduction; Revaluation of assets, other noncash item
		Pre	E	7210	Losses on Disposition of Assets	Nonfederal; Production or Nonproduction; Exchange
		Pre	E	7290	Other Losses	Nonfederal; Exchange; Production or Nonproduction; Exchange; Revaluation of assets, other noncash item
		Pre	E	7300	Extraordinary Items	Nonfederal; Production or Nonproduction
		Pre	E	7500	Distribution of Income – Dividend	Nonfederal; Production or Nonproduction; ★Exchange
		Pre	E	7600	Changes in Actuarial Liability	Nonfederal; Production or Nonproduction

Table D-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Costs Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
1.C.	Total Program Cost				Calculation (Line 1.A. plus line 1.B.)	
1.D.	Less Earned Revenues	Pre	E	5100	Revenue from Goods Sold	Federal and Nonfederal
		Pre	E	5109	Contra Revenue for Goods Sold	Federal and Nonfederal
		Pre	E	5200	Revenue from Services Provided	Federal and Nonfederal
		Pre	E	5209	Contra Revenue for Services Provided	Federal and Nonfederal
		Pre	E	5310	Interest Revenue	Federal and Nonfederal; Exchange
		Pre	E	5319	Contra Revenue for Interest	Federal and Nonfederal; Exchange
		Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Federal and Nonfederal; Exchange
		Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Federal and Nonfederal; Exchange
		Pre	E	5400	Benefit Program Revenue	Federal and Nonfederal; ★Exchange
		Pre	E	5409	Contra Revenue for Benefit Program Revenue	Federal and Nonfederal; ★Exchange
		Pre	E	5500	Insurance and Guarantee Premium Revenue	Federal and Nonfederal
		Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Federal and Nonfederal
		Pre	E	5900	Other Revenue	Federal and Nonfederal; Exchange; Nonbudgetary - Exclude amounts included in 1310 & 1340
		Pre	E	5909	Contra Revenue for Other Revenue	Federal and Nonfederal; Exchange; Nonbudgetary - Exclude amounts included in 1310 & 1340

Table D-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Costs Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
1.E.	Net Program Costs				Calculation (The sum of lines 1.C. and 1.D.)	
2.	Costs Not Assigned to Programs	Pre	E	6400	Benefit Expense	Nonproduction; CNATP
		Pre	E	6710	Depreciation, Amortization and Depletion	Production
		Pre	E	6800	Future Funded Expenses	Nonproduction; CNATP
		Pre	E	6900	Non Production Costs	Nonproduction; CNATP
	Costs Not Assigned to Programs (Continued)	Pre	E	7110	Gains on Disposition of Assets	CNATP; Nonproduction; Exchange
		Pre	E	7190	Other Gains	Nonproduction; CNATP; Exchange
		Pre	E	7210	Losses on Disposition of Assets	CNATP; Nonproduction; Exchange
		Pre	E	7290	Other Losses	Nonproduction; CNATP; Exchange
		Pre	E	7300	Extraordinary Items	Nonproduction; CNATP
		Pre	E	7500	Distribution of Income – Dividend	Nonproduction; CNATP; Exchange
		Pre	E	7600	Changes in Actuarial Liability	Nonproduction; CNATP
3.	Less Earned Revenues Not Attributable to Programs	Pre	E	5310	Interest Revenue	Exchange revenue not attributable to programs
		Pre	E	5319	Contra Revenue for Interest	Exchange revenue not attributable to programs
		Pre	E	5900	Other Revenue	Exchange revenue not attributable to programs
		Pre	E	5909	Contra Revenue for Other Revenue	Exchange revenue not attributable to programs
4.	Net Cost of Operations				Calculation (Line 1.E. plus line 2 plus line 3)	

Table D-1 (Continued)